
Legislative Internal Audit Reporting Requirements

Attachment I

Beginning with FY 2000 Appropriation Acts, a new reporting requirement was included in boilerplate. This requirement is consistent with and enhances usefulness of the report requirement prescribed in the Management and Budget Act section 485(4)(b).

The following prescribes the new **annual** report requirements:

The department shall provide a report prepared by the department's internal auditor on the activities of the internal auditor for the prior fiscal year. This report shall include a listing of each audit or investigation performed by the internal auditor pursuant to sections 486(4) and 487 of the management and budget act 1984 PA 431, MCL 18.1486 and 18.1487. The report shall identify the proportion of time spent on each of the statutory responsibilities listed in section 485(4), 486(4), and 487 of the management and budget act, 1984 PA 431, MCL 18.1485, 18.1486 and 18.1487, and the time spent on all other activities performed in the internal audit function.

The first report is due May 1, 2001 and biennially thereafter on odd-numbered years (e.g., 2001). Reports due on odd-numbered years, beginning 2001, shall accompany other required reports in connection with management's evaluation of their internal control structure. All reports submitted on odd-numbered years shall include a unique distribution to the following:

- *Governor*
- *Auditor General*
- *Senate and House Appropriations Committees*
- *Senate and House Fiscal Agencies*
- *Director of DMB*
- *State Budget Director*

On even-numbered years (e.g., 2002), the report shall be submitted to the State Budget Director and will not be accompanied with any other required reports.

The following sections prescribe the format of the required report [Attachment II](#) and definitions [Attachment III](#) for each report category.